

AMENDMENTS TO THE SPECIFICATION

Please amend the specification by rewriting the following paragraphs, as set forth below in marked-up form.

Beginning on page 5, line 7:

In one preferred structure of the inventive encoding controlling apparatus as claimed in claim 2, upon start of the recording, the recording controlling means may start encoding the audio signal earlier than the video signal by the time period equivalent to the offset; and upon end of the recording, the recording controlling means may stop the encoding after ending the encoding of each of record units constituting the video signal and the audio signal. This preferred structure of the invention allows the above-defined offset to compensate for a discrepancy that may occur between the video and the audio signals upon start of the encoding of the following chapter to be connected seamlessly to the preceding chapter.

Beginning on page 20, line2:

The pack header 871 includes a pack start code 881 indicating the beginning of the pack, as well as a system clock reference (SCR) 882. Under the MPEG-2 PS, timestamps are indicated using a frequency of 27 MHz. For that reason, the system clock reference 882 is represented in 42 bits in each pack header ~~854~~ 871.